

February 11, 1994 LB 354, 938

Senator Matzke. Would you all record your presence, please. Senator Cudaback. Senators Elmer, Engel and Vrtiska. Senators Wehrbein and Haberman. Please record your presence and return to the Chamber if you are outside the Chamber. The house is under call. Mr. Clerk, who are we waiting for? Senators Ashford and Elmer. Senator Witek, what is your preference? We have two members who are gone.

SENATOR WITEK: You can go ahead. Thank you.

SENATOR HALL: Mr. Clerk, call the roll. The question is, shall debate cease? Roll call vote has been requested.

CLERK: (Roll call vote taken. See page 697 of the Legislative Journal.) 22 ayes, 3 nays to cease debate, Mr. President.

SENATOR HALL: Debate does not cease. Time has expired on LB 354. Mr. Clerk, we'll move to the next item on the agenda. The call is raised.

CLERK: Mr. President, the next bill for consideration this morning, LB 938, offered by Senator Warner. (Read title.) The bill was introduced on January 6 of this year. It was referred to the Revenue Committee. The bill was advanced to General File. I have no amendments to the bill.

PRESIDENT ROBAK PRESIDING

PRESIDENT ROBAK: Senator Coordsen.

SENATOR COORDSEN: Thank you, Madam President, and members of the body, Senator Warner asked me to introduce this bill for him this morning. It's a relatively simple bill and it is so simple, in fact, that I am going to read the section of statute that says, "Any decision by a court of competent jurisdiction that a tax exemption or reduction or any special preference provided to an activity by the Nebraska Revenue Act of 1967 is unconstitutional for any reason shall result in the prospective or retroactive taxation of such activity and not in the nontaxation of another activity." Simply put, what that means is that, in any court decision that renders a tax that we have on a particular activity to be unconstitutional, the reimposition of the tax would be only on that activity and none other. So, with that, I would move for the advancement of LB 938. Thank you, Madam President.